

COMMISSIONER OF SECURITIES & INSURANCE

MONICA J. LINDEEN
COMMISSIONER



OFFICE OF THE MONTANA
STATE AUDITOR

TO: All Registered Risk Retention Groups

FROM: Examinations Bureau, Montana Insurance Department

SUBJECT: Payment of Premium Taxes by Risk Retention Groups

DATE: December 1, 2011

Attached is the premium tax form for your risk retention group on the sale of insurance to members located in Montana. Please complete the form and return it, along with the remittance for premium taxes due **and the annual statement Montana state page**, to the Montana Insurance Department no later than March 1, 2012 (postmark accepted). If the due date falls on a weekend or holiday, the deadline will be extended to the next business day. If no premiums were written in Montana in 2011, please sign and return the tax form stamped "NONE."

Other materials required to be submitted according to Section 33-11-104, MCA, include:

1. Montana no longer requires the filing of printed annual statements and NAIC supplements if a hard copy is filed with the state of domicile and the NAIC, and if filed electronically with the NAIC. The Signed Jurat Page must be filed by postmark date of March 1 in lieu of annual statement filing. Facsimile signatures or reproductions of original signatures may be used. In the event that any financial data is refiled or amended, a newly completed Affidavit is required.
2. A copy of each examination of the risk retention group as certified by the insurance regulatory official of the state in which the examination was conducted or public official conducting the examination.
3. 2005 legislation requires the Montana Medical Malpractice Professional Liability Experience Report from all insurers writing medical malpractice professional liability insurance in Montana [Section 33-23-310, MCA]. Due March 1.

Should you have any questions concerning the completion of the enclosed form, please do not hesitate to contact our department at (406) 444-2040.

**MONTANA DEPARTMENT OF INSURANCE
2011 ANNUAL PREMIUM TAX STATEMENT
RISK RETENTION GROUP**

Risk Retention Group Name	NAIC Number
Mailing Address	City State Zip Code
MT ID #	State of Domicile
Tax Contact Person	Phone # Toll Free Phone #

RISK RETENTION GROUP PREMIUM TAX COLLECTION

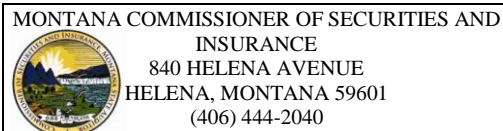
1.	TOTAL DIRECT PREMIUM INCOME Include finance and service charges	\$ _____
2.	DIVIDENDS refunded or credited to policyholders	\$ _____
3.	NET PREMIUMS (Line 1 less Line 2)	\$ _____
4.	TOTAL PREMIUM TAXES - Montana Basis (2.75% of Line 3)	\$ _____
5.	TOTAL PREMIUM TAXES - STATE OF DOMICILE BASIS*	\$ _____
6.	QUARTERLY PREMIUM TAX PRE-PAYMENTS (Paid in 2011)	\$ _____
7.	OVERPAYMENT CREDIT FROM 2010 FILING	\$ _____
8.	AMOUNT DUE (Greater of Line 4 or 5, minus Line 6 and/or 7)	\$ _____
9.	ANNUAL TAX OVERPAYMENT (If Lines 6 and/or 7 are greater than Line 4 or 5)	\$ _____ OVERPAYMENT Must be carried forward and used to offset future periodic payments

Please Make Checks Payable To: **MONTANA COMMISSIONER OF INSURANCE**

* Under Section 33-2-709, MCA, taxes and fees are subject to retaliation in the aggregate. Provide a calculation, on a separate attached sheet, of the taxes and fees payable to your state of domicile on your Montana business based on the rates your state of domicile applies to foreign insurers.

The above statement is a true and correct report of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and is in accordance with requirements of the applicable statutes.

Name of Officer (Type or Print)	Title
Signature of Officer	Date



Pursuant to 33-23-310, MCA

Supplement to 2011 Annual Statement for _____ (Company) _____ NAIC #
To be filed March 1 (Surplus Lines Companies, file by April 1)

[illegible]



State of Montana

**RISK RETENTION GROUP
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: APRIL 15, 2012**

RRG Insurer Name: _____

NAIC # _____ Check Number: _____

QUARTERLY TAX PAYMENT CALCULATION

1. 2011 premium tax liability (# 4 from tax return)
or 90% of anticipated 2012 tax \$ _____
2. Enter 25% of the amount on line #1 \$ _____
3. Amount of 2011 overpayment applied to this
payment (see line # 9 of the tax return) \$(_____)
4. **QUARTERLY AMOUNT REMITTED (#2 - #3)** \$ _____
(Instructions on back)

Mail payment to: Montana Commissioner of Securities and Insurance
840 Helena Ave - Helena MT 59601

SAI-25 (New form 11/11)



State of Montana

**RISK RETENTION GROUP
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: SEPTEMBER 15, 2012**

RRG Insurer Name: _____

NAIC # _____ Check Number: _____

QUARTERLY TAX PAYMENT CALCULATION

1. 2011 premium tax liability (# 4 from tax return)
or 90% of anticipated 2012 tax \$ _____
2. Enter 25% of the amount on line #1 \$ _____
3. Amount of 2011 overpayment applied to this
payment (see line # 9 of the tax return) \$(_____)
4. **QUARTERLY AMOUNT REMITTED (#2 - #3)** \$ _____
(Instructions on back)

Mail payment to: Montana Commissioner of Securities and Insurance
840 Helena Ave - Helena MT 59601

SAI-25 (New form 11/11)



State of Montana

**RISK RETENTION GROUP
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: JUNE 15, 2012**

RRG Insurer Name: _____

NAIC # _____ Check Number: _____

QUARTERLY TAX PAYMENT CALCULATION

1. 2011 premium tax liability (# 4 from tax return)
or 90% of anticipated 2012 tax \$ _____
2. Enter 25% of the amount on line #1 \$ _____
3. Amount of 2011 overpayment applied to this
payment (see line # 9 of the tax return) \$(_____)
4. **QUARTERLY AMOUNT REMITTED (#2 - #3)** \$ _____
(Instructions on back)

Mail payment to: Montana Commissioner of Securities and Insurance
840 Helena Ave - Helena MT 59601

SAI-25 (New form 10/10)



State of Montana

**RISK RETENTION GROUP
QUARTERLY PREMIUM TAX PAYMENT
DUE DATE: DECEMBER 15, 2012**

RRG Insurer Name: _____

NAIC # _____ Check Number: _____

QUARTERLY TAX PAYMENT CALCULATION

1. 2011 premium tax liability (# 4 from tax return)
or 90% of anticipated 2012 tax \$ _____
2. Enter 25% of the amount on line #1 \$ _____
3. Amount of 2011 overpayment applied to this
payment (see line # 9 of the tax return) \$(_____)
4. **QUARTERLY AMOUNT REMITTED (#2 - #3)** \$ _____
(Instructions on back)

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SAI-25 (New form 11/11)

**RISK RETENTION GROUP
QUARTERLY TAX PAYMENT INSTRUCTIONS**

Please do not combine amounts for affiliated companies on a single check.

If the amount on line #1 is zero or a negative amount: Enter zero on line #1 and #4 on all 4 payment vouchers and return all 4 vouchers to this office by April 15, 2012.

If insurer deems the total 2011 quarterly pre-payment requirement on line #1 to be a minimal amount (less than \$100), combine all 4 payments in one check, complete all 4 vouchers and submit the payment on or before April 15, 2012.

If premium writings have declined from the previous year, you may substitute the amount on line #1 with an amount equaling 90% of the 2012 anticipated premium tax.

If you have any questions, please contact our office at (406) 444-2040.

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